

## Colorado Department of Revenue, Marijuana Taxes, January 2014

### Filing Your Returns – Required Information

All marijuana cultivation facilities and retail stores will receive a letter in the mail the first time they are required to file marijuana taxes with the Colorado Department of Revenue.

Use the Department of Revenue's free, online service [Revenue Online](http://www.Colorado.gov/RevenueOnline), [www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline).

1. **Retain the letter.** It contains a Letter ID that you will need to set-up your Revenue Online account – which you will need to file tax returns online.
2. **Use an email address** that you can access. Your Revenue Online Authorization Code that you need to initially login to your Revenue Online account will be emailed to that address.
3. **For Filing Retail Marijuana Sales Tax Returns**
  - Retail Marijuana Store January gross sales, exemptions, and deductions information for each separate store location as a separate return is required for each store location.
  - Separate marijuana product sales information from non-marijuana (paraphernalia) product sales information for each separate store location as the 10% Retail Marijuana Sales Tax only applies to products containing marijuana.
4. **For Filing Retail Marijuana Excise Tax Returns**
  - Quantities and dollar amounts for all product sold/transferred during January (excluding the one-time product conversion declared in MITS) for each of the three excise product categories below.
    1. Bud/Flower (weight in pounds rounded to 4<sup>th</sup> decimal point)
    2. Trim/Shake (weight in pounds rounded to 4<sup>th</sup> decimal point)
    3. Immature Plants (quantity)
  - Per product category, you will need to know how much was sold/transferred in the following six manners.
    1. To integrated Retail Marijuana Cultivation Facilities
    2. To non-integrated Retail Marijuana Cultivation Facilities
    3. To integrated Marijuana Product Manufacturers
    4. To non-integrated Marijuana Product Manufacturers
    5. To integrated Retail Marijuana Stores
    6. To non-integrated Retail Marijuana Stores
5. **For Filing Medical Marijuana Sales Tax Returns**

In addition to filing your Retail Marijuana Tax returns electronically, you can also file your Medical Marijuana Sales Tax returns electronically. Bring your January gross sales, exemptions, and deductions information for each center location as a separate return is required for each store location.

### Making a Payment

If you file your returns in [Revenue Online](http://www.Colorado.gov/RevenueOnline), you will be able to pay your tax liabilities with a credit card or e-check at that time. Or, you may print a payment voucher that can be used to mail your check to the Department of Revenue or to make a cash payment. Cash payments may be made at our Pierce Street location only (1881 Pierce Street, Lakewood, 80214).

### Registering to Access Your Revenue Online Account

If you cannot attend one of the one-on-one sessions in February, instructions to set up your Revenue Online account are below. Registration for Revenue Online is required before you can file the Retail Marijuana Sales Tax or Retail Marijuana Excise Tax returns. By the end of January, the Department of Revenue will publish step-by-step tax return filing and payment instructions on the Web page listed at the end of this document.

**Registering takes just a few minutes.** To register, follow these easy steps:

1. Go to [www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline).
2. Click on the **Sign Up (Individual or Business)** link on the right in the middle of the page.

3. Click the **Continue** link at the bottom of the screen.
4. Click on **Enter Taxpayer Information**. Click on the down arrow in the Account Type list and select **Other**. Then complete the rest of the screen.
5. Click on **Enter Login Information** and complete the screen.
6. Click on **Enter Account Information** and complete the screen. Refer to the letter you received "Marijuana Tax Filing Information." **You will need the Letter ID (upper right corner of letter) to sign up for Revenue Online access.**
7. After you enter the required information, click the **Submit** button. You will see a confirmation page on your screen. You should also receive a confirmation email from the Colorado Department of Revenue. If you don't see it in your Inbox, check your Junk folder. The email Subject line will say: **Colorado Department of Revenue - Revenue Online Account Access Complete** and will contain an Authorization Code that you will use **ONLY** the first time you login.
8. Once you have your Authorization Code return to Revenue Online using the link in the email. Enter the Login ID and Password you created.
  - Enter the Login ID and Password you created.
  - Click on the **Login** button.
  - Enter the Authorization Code from your email (required first time only).
  - Click **Login**. You will be viewing your account.
9. Once you get into your account, the screen will show "My Accounts." Click on the blue ID link. You will be in the "Attention Needed" tab. When you click on the "Search" tab you will see all your returns and filing periods. Returns that you need to file will have a blue **File Now** link next to them. Click on that link to begin your return.

If you have questions, please call 303-205-8287. Or visit the [Marijuana Tax Information](#) Web page. For general state tax information, see the Colorado Taxation Division Web site, [www.TaxColorado.com](http://www.TaxColorado.com)